

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.

Debra L. W. Norrie

Signature of Presiding Judge or Court Executive

03-01-2016

Date

Plumas

Court

FY2015-16 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Plumas

Court

FY15-16 Quarter 2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	11	10	10		

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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**Superior Court of California, County of Plumas
Trial Court Operations Fund
Balance Sheet
(Unaudited)**

For the month ended December									
Fiscal Year 2015/16								2014/15	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Fund (Info. Purp Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 3,443	\$ 30,777	\$ 1,444				\$ 5,627	\$ 41,291	\$
Payroll	\$ 0							\$ 0	
Jury									
Revolving	\$ 0							\$ 0	\$
Other									
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (1,690)	\$ (1,690)	\$ (4)
Credit Card									
Cash on Hand	\$ 900							\$ 900	
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 396,638						\$ 75,074	\$ 471,712	\$ 51
Total Cash and Cash Equivalents	\$ 400,982	\$ 30,777	\$ 1,444				\$ 79,011	\$ 512,213	\$ 56
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	
Due From Other Governments							\$ 0	\$ 0	
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ (2,820)					\$ (2,820)	\$ (4)
Trust Due To/From							\$ 2,751	\$ 2,751	\$
Distribution Due To/From							\$ 7,003	\$ 7,003	\$
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 42							\$ 42	
Total Receivables	\$ 42	\$ 0	\$ (2,820)				\$ 9,754	\$ 6,975	\$ 6
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 401,023	\$ 30,777	\$ (1,377)				\$ 88,765	\$ 519,189	\$ 62
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	
Accounts Payable - General	\$ 50		\$ 3,818	\$ 0			\$ 0	\$ 3,868	
Due to Other Funds	\$ 0		\$ 0				\$ 9,796	\$ 9,796	\$
Due to Other Courts									
Due to State									
TC145 Liability							\$ 28,418	\$ 28,418	\$
Due to Other Governments	\$ 0		\$ 0					\$ 0	
AB145 Due to Other Government Agency							\$ 0	\$ 0	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	
Interest							\$ 14	\$ 14	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 50		\$ 3,818	\$ 0			\$ 38,229	\$ 42,096	\$ 4
Civil							\$ 655	\$ 655	
Criminal							\$ 38,563	\$ 38,563	\$
Unreconciled - Civil and Criminal							\$ 1,782	\$ 1,782	\$
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 28	\$ 28	
Miscellaneous Trust									
Total Trust Deposits							\$ 41,028	\$ 41,028	\$ 4
Accrued Payroll	\$ 0							\$ 0	
Benefits Payable	\$ 8,662							\$ 8,662	\$
Deferred Compensation Payable	\$ 0							\$ 0	\$
Deductions Payable	\$ (45)							\$ (45)	\$
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 8,617							\$ 8,617	\$ 4
Revenue Collected in Advance									
Liabilities For Deposits	\$ 269						\$ 537	\$ 806	

Jury Fees - Non-Interest						\$ 4,889	\$ 4,889	\$
Fees - Partial Payment & Overpayment						\$ 2,261	\$ 2,261	\$
Uncleared Collections	\$ 0					\$ 1,821	\$ 1,821	
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 269					\$ 9,508	\$ 9,777	\$
Total Liabilities	\$ 8,936		\$ 3,818	\$ 0		\$ 88,765	\$ 101,519	\$ 1
Total Fund Balance	\$ 392,087	\$ 30,777	\$ (5,195)	\$ 0			\$ 417,670	\$ 5
Total Liabilities and Fund Balance	\$ 401,023	\$ 30,777	\$ (1,377)	\$ 0		\$ 88,765	\$ 519,189	\$ 6

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**Superior Court of California, County of Plumas
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)**

For the month ended December									
Fiscal Year 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service				
		Non-Grant	Grant						
REVENUES									
State Financing Sources									
Trial Court Trust Fund	\$ 828,108	\$ 3,835					\$ 831,943	\$ 1,240	
Improvement and Modernization Fund								\$ 2	
Judges' Compensation (45.25)							\$ 2,310	\$ 0	
Court Interpreter (45.45)	\$ 2,310						\$ 2,310	\$ 0	
Civil Coordination Reimbursement (45.55)							\$ 17,310	\$ 40	
MOU Reimbursements (45.10 and General)	\$ 17,310						\$ 17,310	\$ 40	
Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14	
	\$ 862,657	\$ 3,835					\$ 866,492	\$ 1,311	
Grants									
AB 1058 Commissioner/Facilitator			\$ 45,318				\$ 45,318	\$ 160	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 20	
Non-Judicial Council Grants									
			\$ 45,318				\$ 45,318	\$ 180	
Other Financing Sources									
Interest Income	\$ 223	\$ 18					\$ 241	\$ 0	
Investment Income									
Donations									
Local Fees	\$ 3,145						\$ 3,145	\$ 0	
Non-Fee Revenues									
Enhanced Collections									
Escheatment									
Prior Year Revenue									
County Program - Restricted									
Reimbursement Other								\$ 1	
Sale of Fixed Assets									
Other Miscellaneous	\$ 972						\$ 972	\$ 0	
	\$ 4,341	\$ 18					\$ 4,359	\$ 0	
Total Revenues	\$ 866,998	\$ 3,853	\$ 45,318				\$ 916,169	\$ 1,511	
EXPENDITURES									
Personal Services									
Salaries - Permanent	\$ 258,187						\$ 258,187	\$ 681	
Temp Help									
Overtime									
Staff Benefits	\$ 135,522						\$ 135,522	\$ 352	
	\$ 393,709						\$ 393,709	\$ 1,033	
Operating Expenses and Equipment									
General Expense	\$ 23,825						\$ 23,825	\$ 30	
Printing	\$ 1,199						\$ 1,199	\$ 1	
Telecommunications	\$ 3,045						\$ 3,045	\$ 10	
Postage	\$ 19		\$ 12				\$ 30	\$ 0	
Insurance	\$ 331						\$ 331	\$ 0	
In-State Travel	\$ 816		\$ 2,062				\$ 2,878	\$ 4	
Out-of-State Travel									
Training			\$ 115				\$ 115	\$ 0	
Security Services									
Facility Operations								\$ 10	
Utilities									
Contracted Services	\$ 115,648		\$ 48,324				\$ 163,972	\$ 410	
Consulting and Professional Services	\$ 880						\$ 880	\$ 0	
Information Technology	\$ 0						\$ 0	\$ 44	
Major Equipment									
Other Items of Expense									
	\$ 145,762		\$ 50,512				\$ 196,274	\$ 531	
Special Items of Expense									
Grand Jury									
Jury Costs	\$ 4,409						\$ 4,409	\$ 0	
Judgements, Settlements and Claims									
Debt Service									
Other									
Capital Costs									
Internal Cost Recovery									
Prior Year Expense Adjustment									
	\$ 4,409						\$ 4,409	\$ 0	
Total Expenditures	\$ 543,880		\$ 50,512				\$ 594,393	\$ 1,573	
Excess (Deficit) of Revenues Over Expenditures	\$ 323,117	\$ 3,853	\$ (5,195)				\$ 321,776	\$ (53)	
Operating Transfers In (Out)									
Fund Balance (Deficit)									

Beginning Balance (Deficit)	\$ 68,970	\$ 26,924	\$ 0	\$ 0			\$ 95,894	\$ 95
Ending Balance (Deficit)	\$ 392,087	\$ 30,777	\$ (5,195)	\$ 0			\$ 417,670	\$ 42

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Trial Court Operations Fund
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For the month ended December								
Fiscal Year 2015/16								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)
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REVENUES								
State Financing Sources								
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Other Miscellaneous	\$ 14,929						\$ 14,929	\$ 14
	\$ 862,657		\$ 3,835				\$ 866,492	\$ 1,311
Grants								
AB 1058 Commissioner/Facilitator			\$ 45,318				\$ 45,318	\$ 165
Other Judicial Council Grants			\$ 0				\$ 0	\$ 25
Non-Judicial Council Grants								
			\$ 45,318				\$ 45,318	\$ 190
Other Financing Sources								
Interest Income	\$ 223		\$ 18				\$ 241	\$ 1
Investment Income								
Donations								
Local Fees	\$ 3,145						\$ 3,145	\$ 5
Non-Fee Revenues								
Enhanced Collections								
Escheatment								
Prior Year Revenue								
County Program - Restricted								
Reimbursement Other								\$ 1
Sale of Fixed Assets								
Other Miscellaneous	\$ 972						\$ 972	\$ 1
	\$ 4,341		\$ 18				\$ 4,359	\$ 5
Total Revenues	\$ 866,998		\$ 3,853	\$ 45,318			\$ 916,169	\$ 1,515
EXPENDITURES								
Personal Services								
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Out-of-State Travel								
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Contracted Services	\$ 115,648			\$ 48,324			\$ 163,972	\$ 410
Consulting and Professional Services	\$ 880						\$ 880	\$ 2
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Judgements, Settlements and Claims								
Debt Service								
Other								
Capital Costs								
Internal Cost Recovery								
Prior Year Expense Adjustment	\$ 4,409						\$ 4,409	\$ 5
Total Expenditures	\$ 543,880			\$ 50,512			\$ 594,393	\$ 1,572
Excess (Deficit) of Revenues Over Expenditures	\$ 323,117		\$ 3,853	\$ (5,195)			\$ 321,776	\$ (58)
Operating Transfers In (Out)								
Fund Balance (Deficit)								

Beginning Balance (Deficit)	\$ 68,970	\$ 26,924	\$ 0	\$ 0			\$ 95,894	\$ 95
Ending Balance (Deficit)	\$ 392,087	\$ 30,777	\$ (5,198)	\$ 0			\$ 417,670	\$ 42

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